

Moved by Burgoyne

Seconded by Rusche

IN THE HOUSE OF REPRESENTATIVES
HOUSE AMENDMENT TO H.B. NO. 585

AMENDMENT TO SECTION 1

1 On page 1 of the printed bill, delete line 39, and insert: "rate of one-
2 tenth of one percent (0.1%).".
3

AMENDMENT TO THE BILL

4 On page 3, following line 30, insert:

5 "SECTION 3. That Section 63-802, Idaho Code, be, and the same is hereby
6 amended to read as follows:
7

8 63-802. LIMITATION ON BUDGET REQUESTS -- LIMITATION ON TAX CHARGES
9 -- EXCEPTIONS. (1) Except as provided in subsections (3) and (4) of this
10 section, no taxing district shall certify a budget request for an amount of
11 property tax revenues to finance an annual budget that exceeds the greater of
12 paragraphs (a) through (i) of this subsection inclusive:

13 (a) The dollar amount of property taxes certified for its annual bud-
14 get for any one (1) of the three (3) tax years preceding the current tax
15 year, whichever is greater, for the past tax year, which amount may be
16 increased by a growth factor of not to exceed three percent (3%) plus
17 the amount of revenue calculated as described in this subsection. Mul-
18 tiple the levy of the previous year, not including any levy described
19 in subsection (4) of this section, or any school district levy reduc-
20 tion resulting from a distribution of state funds pursuant to section
21 63-3638(11), Idaho Code, by the value shown on the new construction roll
22 compiled pursuant to section 63-301A, Idaho Code; and by the value of
23 annexation during the previous calendar year, as certified by the state
24 tax commission for market values of operating property of public utili-
25 ties and by the county assessor;

26 (b) The dollar amount of property taxes certified for its annual budget
27 during the last year in which a levy was made;

28 (c) The dollar amount of the actual budget request, if the taxing dis-
29 trict is newly created except as may be provided in subsection (1) (h) of
30 this section;

31 (d) In the case of school districts, the restriction imposed in section
32 33-802, Idaho Code;

33 (e) In the case of a nonschool district for which less than the maximum
34 allowable increase in the dollar amount of property taxes is certified
35 for annual budget purposes in any one (1) year, such a district may, in
36 any following year, recover the foregone increase by certifying, in ad-
37 dition to any increase otherwise allowed, an amount not to exceed one
38 hundred percent (100%) of the increase originally foregone. Said addi-

1 tional amount shall be included in future calculations for increases as
2 allowed;

3 (f) In the case of cities, if the immediately preceding year's levy
4 subject to the limitation provided by this section, is less than 0.004,
5 the city may increase its budget by an amount not to exceed the differ-
6 ence between 0.004 and actual prior year's levy multiplied by the prior
7 year's market value for assessment purposes. The additional amount
8 must be approved by sixty percent (60%) of the voters voting on the ques-
9 tion at an election called for that purpose and held on the date in May or
10 November provided by law, and may be included in the annual budget of the
11 city for purposes of this section;

12 (g) A taxing district may submit to the electors within the district
13 the question of whether the budget from property tax revenues may be
14 increased beyond the amount authorized in this section, but not beyond
15 the levy authorized by statute. The additional amount must be approved
16 by sixty-six and two-thirds percent (66 2/3%) or more of the voters
17 voting on the question at an election called for that purpose and held
18 on the May or November dates provided by section 34-106, Idaho Code.
19 If approved by the required minimum sixty-six and two-thirds percent
20 (66 2/3%) of the voters voting at the election, the new budget amount
21 shall be the base budget for the purposes of this section;

22 (h) When a nonschool district consolidates with another nonschool
23 district or dissolves and a new district performing similar governmen-
24 tal functions as the dissolved district forms with the same boundaries
25 within three (3) years, the maximum amount of a budget of the district
26 from property tax revenues shall not be greater than the sum of the
27 amounts that would have been authorized by this section for the district
28 itself or for the districts that were consolidated or dissolved and in-
29 corporated into a new district;

30 (i) In the instance or case of cooperative service agencies, the re-
31 strictions imposed in sections 33-315 through 33-318, Idaho Code.

32 (2) In the case of fire districts, during the year immediately follow-
33 ing the election of a public utility or public utilities to consent to be pro-
34 vided fire protection pursuant to section 31-1425, Idaho Code, the maximum
35 amount of property tax revenues permitted in subsection (1) of this section
36 may be increased by an amount equal to the current year's taxable value of the
37 consenting public utility or public utilities multiplied by that portion of
38 the prior year's levy subject to the limitation provided by subsection (1) of
39 this section.

40 (3) No board of county commissioners shall set a levy, nor shall the
41 state tax commission approve a levy for annual budget purposes which exceeds
42 the limitation imposed in subsection (1) of this section, unless authority
43 to exceed such limitation has been approved by a majority of the taxing dis-
44 trict's electors voting on the question at an election called for that pur-
45 pose and held pursuant to section 34-106, Idaho Code, provided however, that
46 such voter approval shall be for a period of not to exceed two (2) years.

47 (4) The amount of property tax revenues to finance an annual budget does
48 not include revenues from nonproperty tax sources, and does not include rev-
49 enue from levies to satisfy judgments pursuant to section 63-1305A, Idaho
50 Code, and revenue from levies that are voter approved for bonds, override

1 levies or supplemental levies, plant facilities reserve fund levies, school
 2 emergency fund levies or for levies applicable to newly annexed property or
 3 for levies applicable to new construction as evidenced by the value of prop-
 4 erty subject to the occupancy tax pursuant to section 63-317, Idaho Code, for
 5 the preceding tax year."; and renumber sections accordingly.

6 On page 5, following line 31, insert:

7 "SECTION 6. That Section 31-1901, Idaho Code, be, and the same is hereby
 8 amended to read as follows:

9 31-1901. COMMISSIONERS MAY ISSUE FUNDING AND REFUNDING BONDS. The
 10 board of county commissioners of any county in this state may issue nego-
 11 tiable coupon bonds of their county for the purpose of paying, redeeming,
 12 funding or refunding the outstanding indebtedness of the county, whether
 13 the indebtedness exists as a warrant indebtedness or bonded indebtedness.
 14 The county may also issue bonds for the purpose of paying a judgment meeting
 15 the criteria of section 63-1305A, Idaho Code. All such bonds shall be in
 16 the form and shall be issued, sold or exchanged and redeemed in accordance
 17 with the provisions of chapter 2 of title 57, known as the "Municipal Bond
 18 Law" of the state of Idaho, except where different provision is made herein.
 19 Provided, that the authority to fund warrant indebtedness shall extend only
 20 to the funding of warrant indebtedness existing as of the second Monday in
 21 January, 1933, and providing further that all taxes and other revenues which
 22 but for the funding of warrants would have been lawfully applicable to the
 23 redemption of the warrants so funded shall, as and when collected, be appor-
 24 tioned to and placed in the sinking fund for the payment of the interest and
 25 retirement of the principal of such bonds. Bonds issued for the purpose of
 26 funding warrants shall bear interest payable semiannually as the board of
 27 county commissioners may determine.

28 SECTION 7. SEVERABILITY. The provisions of this act are hereby declared
 29 to be severable and if any provision of this act or the application of such
 30 provision to any person or circumstance is declared invalid for any reason,
 31 such declaration shall not affect the validity of the remaining portions of
 32 this act."; and renumber sections accordingly.

33 CORRECTION TO TITLE

34 On page 1, in line 2, following "RELATING TO" delete "REVENUE AND TAXA-
 35 TION" and insert: "COUNTIES AND PROPERTY TAX LEVIES"; in line 11, follow-
 36 ing "CORRECTION;" insert: "AMENDING SECTION 63-802, IDAHO CODE, TO REVISE
 37 A CODE REFERENCE AND TO PROVIDE THAT THE AMOUNT OF PROPERTY TAX REVENUES TO
 38 FINANCE AN ANNUAL BUDGET DOES NOT INCLUDE REVENUE FROM LEVIES TO SATISFY CER-
 39 TAIN JUDGMENTS AND REVENUE FROM CERTAIN OTHER LEVIES;"; and in line 13, fol-
 40 lowing "REFERENCE;" insert: "AMENDING SECTION 31-1901, IDAHO CODE, TO PRO-
 41 VIDE THAT THE COUNTY MAY ALSO ISSUE BONDS FOR THE PURPOSE OF PAYING A CERTAIN
 42 JUDGMENT; PROVIDING SEVERABILITY;".